e 22, 2007

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Application GRANTED Value

BY FACSIMILE

STUART A. KRAUSE

(212) 826-5305

skrausc@zeklaw com

The Honorable Paul A. Crotty United States District Court Judge

United States Courthouse

500 Pearl Street, Room 735

New York, New York 10007 Judge Maners and Facsimile No.: (212) 805-6304 Well as 2 un

SO Ordered

Toyota Tsusho America, Inc., Appellants v. Dana Corporation, Appellee, Case No. 07-4837

Dear Judge Crotty:

This firm is counsel to Toyota Tsusho America, Inc. ("TAI") in the abovecaptioned appeal of a Bankruptcy Court order. We submit this letter on behalf of TAI in compliance with Sections 1.A and 1.E of Your Honor's Individual Practices and request that it serve as an application to extend the time for TAI to file its appellant brief in the current proceeding, until resolution is reached upon the appellee Dana Corporation's ("Dana") applications to reassign bankruptcy appeals from the Honorable Victor Marrero and the Honorable Barbara Jones to Your Honor as related matters to the current proceeding.

The current proceeding is an appeal of the Honorable Burton R. Lifland, United States Bankruptcy Judge's April 25, 2007 Order Valuing Reclamation Claims Filed in the Debtors Chapter 11 Cases at Zero (the "Order"). On June 7, 2007, TAI's notice of appeal from the Bankruptcy Court to the Southern District of New York was filed with this Court and the current proceeding was commenced. This Court's docket states that TAI's appellate brief was due on June 25, 2007.

On June 20, 2007, we received letters from Dana's counsel to the Honorable Victor Marrero and the Honorable Barbara Jones (attached), which request that Judge Marrero and Judge Jones reassign several proceedings that appeal the same Order from the Bankruptcy Court to Your Honor. TAI is not opposing Dana's applications. In

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The Honorable Paul A. Crotty United States District Court Judge June 22, 2007 Page 2

addition, we received letters from counsel to appellants Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC, which also have no objection to Dana's applications if all the appeals of the Order are transferred to Your Honor.

As these applications are still pending, we request that this Court extend the time for TAI to file its appellate brief until after Dana's current applications are resolved so that a consolidated briefing schedule may be set forth for all appellants. This is the first time that TAI has requested an extension of time in the above-captioned proceeding. Moreover, we have spoken with Dana's counsel and counsel to the above-referenced appellants, which have consented to such an extension and agree that a consolidated briefing schedule for appeals of the Order are in the best interests of all parties.

Respectablly subm

SAK:cla Attachment

cc: James M. Sullivan, Esq. (by facsimile w/attachment)
Mark T. Power, Esq. (by facsimile w/attachment)
Benjamin D. Feder, Esq. (by facsimile w/attachment)
Robert Beau Leonard, Esq. (by facsimile w/attachment)
Robert J. Feinstein, Esq. (by facsimile w/attachment)

Robert J. Felinsfein

June 20, 2007

deinstein@pazyjw.com 212-581-7710

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BY HAND

The Honorable Barbara S. Jones United States District Court Judge Southern District of New York 500 Pearl Street, Room 620 New York, New York 10007

> Parker-Haunifin Corporation, Appellant v. Dana Corporation, Appellee. Case No. 07-5660

Dear Judge Jones:

This firm is counsel to appellee Dana Corporation ("Dana") in the above-captioned appeal of a Bankruptcy Court order. We submit this letter on behalf of Dana in compliance with Section 1.A of Your Honor's Individual Practices and request that it serve as an application, on notice to opposing counsel, pursuant to Rule 15 of the Southern District of New York's Rules for the Division of Business Among District Judges (the "Rules for Division"), to transfer the above-captioned bankruptcy appeal, which was assigned to Your Honor on June 14, 2007, to the Honorable Kevin Crotty, to whom, on June 7, 2007, an appeal of the same order by another party was assigned. The appeal currently pending before Judge Crotty is captioned Toyota Tsusho America, Inc., Appellant v. Dana Corporation, et al., Appellee, Case No. 07-4837.

Background

On April 25, 2007, the Honorable Burton R. Lifland, United States Bankruptcy Judge, entered an Order Valuing Reclamation Claims Filed in the Debtors Chapter 11 Cases at Zero (the "Order"). Thereafter, Notices of Appeal of the Order were filed on behalf of the following entities:

Toyota Tsusho America Inc. ("TAI");

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WAN DAWNCHCC THE CYCOCHNIA STREET THE PLOUB JAN TRANCISCO CAUTORNIA 941,1-4508 PRISPHOND: 419/263 7800 PACEDMILE: 415/263 7010

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The Honorable Barbara S. Jones June 20, 2007 Page 2

- Hydro Aluminum Precision Tubing North America, LLC ("Hydro Aluminum");
- Emhart Teknologies, Inc. ("Emhart");
- Parker-Hunnifin Corporation ("Parker-Hannifin");
- The Timken Corporation, Toyotetsu America, Inc. and Toyotetsu Mid America LLC (collectively, "Timken and Toyotetsu"); and
- Berlin Metals LLC ("Berlin Metals").

As noted above, the TAI appeal has already been docketed and assigned to Judge Crotty. The Civil Cover Sheet for the Hydro Aluminum (Case No. 07-5460) appeal and the Emhart (Case No. 07-

The Instant Appeal Is Related To the TAI Appeal Pending Before Judge Crotty

Rule 15(c) of the Rules for Division provides that "[a]ny party believing the case to be related may apply on notice in writing to the judge assigned in its case for transfer to the judge having the related case with the lowest docket number." Rule 15(a) provides the criteria to be used to determine relatedness:

[A] civil case will be deemed related to one or more other civil cases and will be transferred for consolidation or coordinated pretrial proceedings when the interests of justice and efficiency

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¹ Simultaneously with the submission of this letter, we are submitting a similar letter to Judge Marrero seeking the transfer of the Timken and Toyotetsu appeal to Judge Crotty as well.



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The Honorable Barbara S. Jones June 20, 2007 Page 3

will be served. In determining relatedness, a judge will consider whether (i) a substantial saving of judicial resources would result; or (ii) the just efficient and economical conduct of the litigations would be advanced; or (iii) the convenience of the parties or the witnesses would be served.

Here, several appeals of the identical Order of the Bankruptcy Court have been assigned to different District Court Judges. The interests of justice and efficiency will clearly be served if all of the appeals of the Order are assigned to the same judge. This will conserve judicial resources, relieve the Court of conducting duplicative proceedings and will allow for uniform decisions. For all the foregoing reasons, we respectfully request that the above captioned appeal be transferred to Judge Crotty.

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Robert J. Feinstein

cc (all by telecopier):

Benjamin D. Feder, Esq., Counsel for Appellant Parker-Hannifin

Stuart A. Krause, Esq., Counsel for TAI

Mark T. Power, Esq., Counsel for Hydro Aluminum and Emhart

James M. Sullivan, Esq., Counsel for Timken and Toyotetsu Robert Beau Leonard, Esq. Counsel for Berlin Metals Robert J. Feinstein

June 20, 2007

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BY HAND

The Honorable Victor Marrero United States District Court Judge Southern District of New York 500 Pearl Street, Suite 600 New York, New York 10007

> The Timken Company, et al., Appellants v. Dana Corporation, Appellee. Case No. 07-5659

Dear Judge Marrero:

This firm is counsel to appellee Dana Corporation ("Dana") in the above-captioned appeal of a Bankruptcy Court order. We submit this letter on behalf of Dana in compliance with Section I.A. of Your Honor's Individual Practices and request that it serve as an application, on notice to opposing counsel, pursuant to Rule 15 of the Southern District of New York's Rules for the Division of Business Among District Judges (the "Rules for Division"), to transfer the above-captioned bankruptcy appeal, which was assigned to Your Honor on June 14, 2007, to the Honorable Kevin Crotty, to whom, on June 7, 2007, an appeal of the same order by another party was assigned. The appeal currently pending before Judge Crotty is captioned Toyota Tsusho America, Inc., Appellant v. Dana Corporation, et al., Appellee, Case No. 07-4837.

Background

On April 25, 2007, the Honorable Burton R. Lifland, United States Bankruptcy Judge, entered an Order Valuing Reclamation Claims Filed in the Debtors Chapter 11 Cases at Zero (the "Order"). Thereafter, Notices of Appeal of the Order were filed on behalf of the following entities:

Toyota Tsusho America Inc. ("TAP");

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The Honorable Victor Marrero June 20, 2007 Page 2

- Hydro Aluminum Precision Tubing North America, LLC ("Hydro Aluminum");
- Emhart Teknologies, Inc. ("Emhart");
- Parker-Hannifin Corporation ("Parker-Hannifin");
- The Timken Corporation, Toyotetsu America, Inc. and Toyotetsu Mid America LLC (collectively, "Timken and Toyotetsu"); and
- Berlin Metals LLC ("Berlin Metals").

As noted above, the TAI appeal has already been docketed and assigned to Judge Crotty. The Civil Cover Sheet for the Hydro Aluminum (Case No. 07-5460) appeal and the Emhart (Case No. 07-5461) appeal each identified those respective actions as related to the TAI appeal pending before Judge Crotty. Those actions have both been referred to Judge Crotty as "possibly related," and his determination of relatedness is pending. The Parker Hannifin appeal (Case No. 07-5660) was assigned to Judge Barbara Jones, and as of this date, the Berlin Metals appeal remains undocketed.

The Instant Appeal Is Related To the TAI Appeal Pending Before Judge Crotty

Rule 15(c) of the Rules for Division provides that "[a]ny party believing the case to be related may apply on notice in writing to the judge assigned in its case for transfer to the judge having the related case with the lowest docket number." Rule 15(a) provides the criteria to be used to determine relatedness:

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The Honorable Victor Marrero June 20, 2007 Page 3

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Here, several appeals of the identical Order of the Bankruptcy Court have been assigned to different District Court Judges. The interests of justice and efficiency will clearly be served if all of the appeals of the Order are assigned to the same judge. This will conserve judicial resources, relieve the Court of conducting duplicative proceedings and will allow for uniform decisions. For all the foregoing reasons, we respectfully request that the above captioned appeal be transferred to Judge Crotty.

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Robert J. Feinstebr

ee (all by telecopier):

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Stuart A. Krause, Esq., Counsel for TAI

Mark T. Power, Esq., Counsel for Hydro Aluminum and Emhart

Benjamin D. Feder, Esq., Counsel for Parker-Hannifin Robert Beau Leonard, Esq. Counsel for Berlin Metals